

Budget at a Glance

USD 292 - Wheatland

2022-2023



Kansas leads the world in the success of each student.

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Summary of Total Expenditures by Function (All Funds)

	2020-2021 Actual	% of Total	2021-2022 Actual	% of Total	% Change	2022-2023 Budget	% of Total	% Change
Instruction	\$1,758,001	66%	\$1,877,932	63%	7%	\$1,770,619	58%	-6%
Student Support Services	\$267	<1%	\$22,031	1%	8151%	\$56,860	2%	158%
Instructional Support Services	\$8,570	0%	\$3,104	0%	-64%	\$42,980	1%	1285%
Administration & Support	\$442,988	17%	\$479,904	16%	8%	\$484,335	16%	1%
Operations & Maintenance	\$244,775	9%	\$248,052	8%	1%	\$323,441	11%	30%
Transportation	\$110,377	4%	\$109,461	4%	-1%	\$143,875	5%	31%
Food Services	\$91,096	3%	\$106,723	4%	17%	\$113,704	4%	7%
Capital Improvements	\$2,528	<1%	\$118,578	4%	4591%	\$97,733	3%	-18%
Debt Services	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$0	0%	\$660	<1%	0%	\$0	0%	-100%
Total Expenditures¹	2,658,602	100%	\$2,966,445	100%	12%	\$3,033,547	100%	2%
Amount per Pupil	\$25,320		\$27,724		9%	\$27,329		-1%
Current Expenditures²	\$2,488,599	100%	\$2,632,998	100%	6%	\$2,683,314	100%	2%
Amount per Pupil	\$23,701		\$24,607		4%	\$24,174		-2%

Percent of Expenditures for Instruction³

	2020-2021 Actual	%	2021-2022 Actual	%	% Change	2022-2023 Budget	%	% Change
Total Expenditures	\$1,714,732	64%	\$1,823,234	61%	-3%	\$1,715,619	57%	-4%
Current Expenditures	\$1,714,732	69%	\$1,823,234	69%	0%	\$1,715,619	64%	-5%

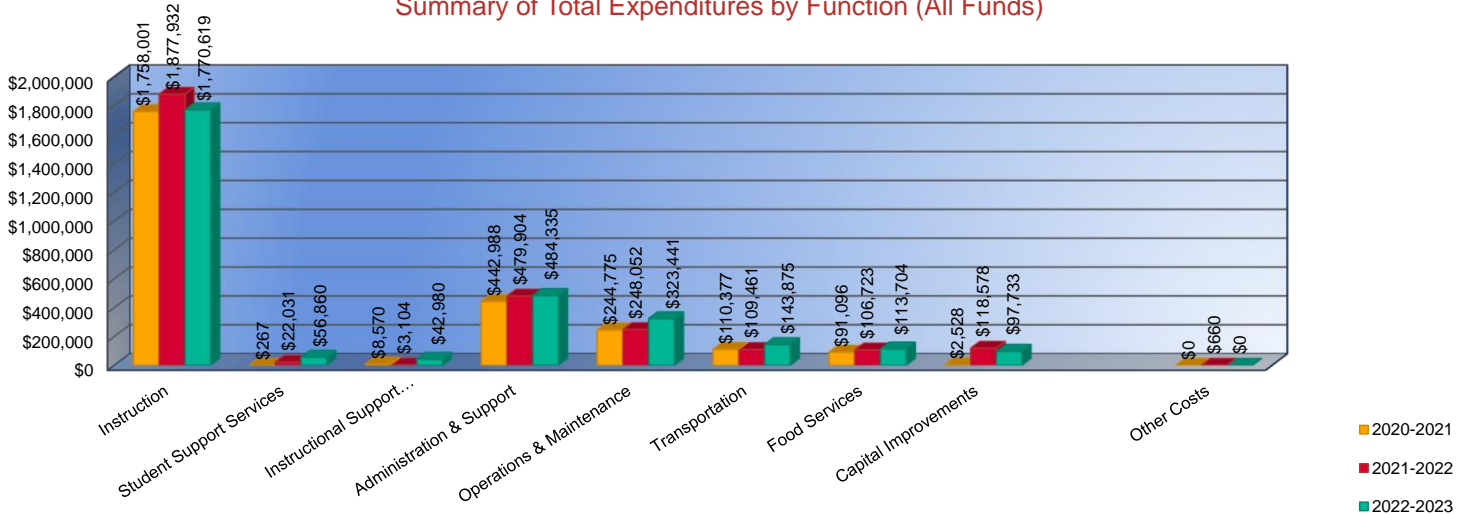
1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At Risk (K-12), (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School Program, (26) Professional Development, (28) Parent Education, (29) Summer School, (30) Special Education, (34) Career and Postsecondary Education, (35) Gifts & Grants, (42) Special Liability Expense, (44) School Retirement, (51) KPERs Special Retirement Contribution, (53) Contingency Reserve, (55) Textbook & Student Material Revolving, (56) Activity Fund, (62) Bond & Interest #1, (63) Bond & Interest #2, (66) No-Fund Warrant, (67) Special Assessment, and (78) Special Education Coop Fund.

2. Current Expenditures excludes Capital Outlay (Code 16) and Bond Debt expenditures (Code 62 & 63)

3. Instruction excludes Capital Outlay (Code 16) and Bond Debt expenditures (Code 62 & 63)

Functions Included: Instruction (1000), Student Support Services (2100), Instructional Support Services (2200), Administration & Support (2300, 2400, 2500), Operations & Maintenance (2600), Transportation (2700), Food Service (3100), Other Costs (2900, 3300), Capital Improvements (4000), Debt Services (5100) and Transfers (5200)

Summary of Total Expenditures by Function (All Funds)

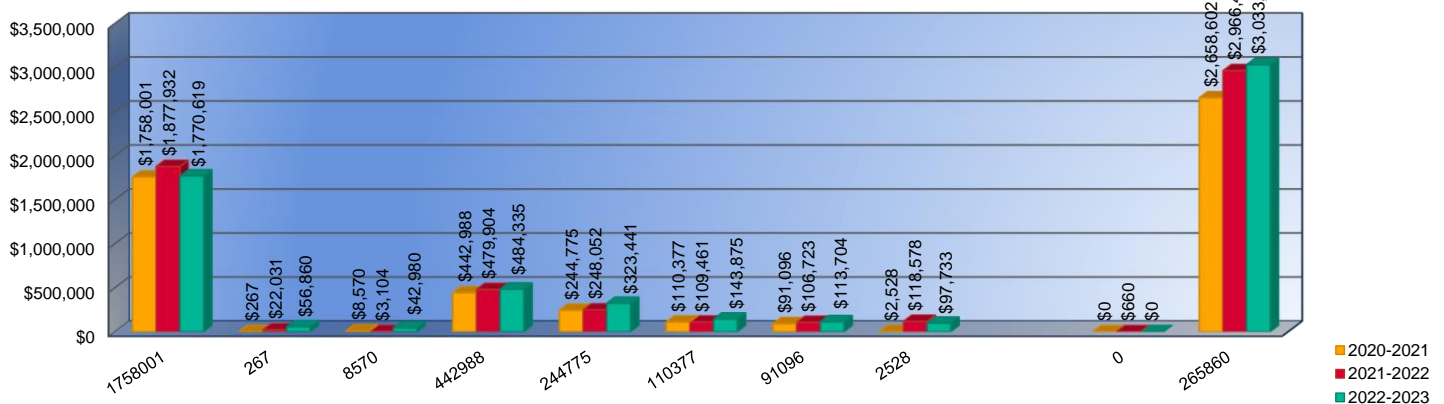


Total Expenditures By Function (All Funds)

	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget
Instruction	\$1,758,001	\$1,877,932	\$1,770,619
Student Support	\$267	\$22,031	\$56,860
Instructional Support	\$8,570	\$3,104	\$42,980
Administration & Support	\$442,988	\$479,904	\$484,335
Operations & Maintenance	\$244,775	\$248,052	\$323,441
Transportation	\$110,377	\$109,461	\$143,875
Food Services	\$91,096	\$106,723	\$113,704
Capital Improvements	\$2,528	\$118,578	\$97,733
Debt Services	\$0	\$0	\$0
Other Costs	\$0	\$660	\$0
Total Expenditures¹	\$2,658,602	\$2,966,445	\$3,033,547

1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At Risk (K-12), (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School Program, (26) Professional Development, (28) Parent Education, (29) Summer School, (30) Special Education, (34) Career and Postsecondary Education, (35) Gifts & Grants, (42) Special Liability Expense, (44) School Retirement, (51) KPERs Special Retirement Contribution, (53) Contingency Reserve, (55) Textbook & Student Material Revolving, (56) Activity Fund, (62) Bond & Interest #1, (63) Bond & Interest #2, (66) No-Fund Warrant, (67) Special Assessment, and (78) Special Education Coop Fund.

Total Expenditures By Function (All Funds)

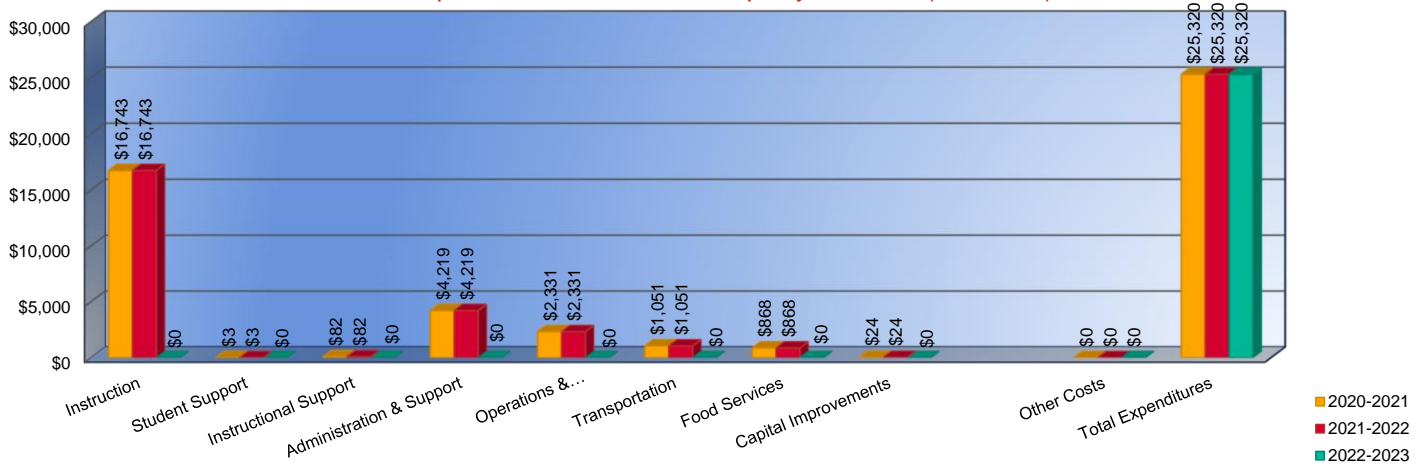


Total Expenditures Amount Per Pupil by Function (All Funds)

	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget
Instruction	\$16,743	\$17,551	15951.52252
Student Support	\$3	\$206	\$512
Instructional Support	\$82	\$29	\$387
Administration & Support	\$4,219	\$4,485	\$4,363
Operations & Maintenance	\$2,331	\$2,318	\$2,914
Transportation	\$1,051	\$1,023	\$1,296
Food Services	\$868	\$997	\$1,024
Capital Improvements	\$24	\$1,108	\$880
Debt Services	\$0	\$0	\$0
Other Costs	\$0	\$6	\$0
Total Expenditures¹	\$25,320	\$27,724	\$27,329
Enrollment (FTE)²	105.0	107.0	111.0

1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At Risk (K-12), (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School Program, (26) Professional Development, (28) Parent Education, (29) Summer School, (30) Special Education, (34) Career and Postsecondary Education, (35) Gifts & Grants, (42) Special Liability Expense, (44) School Retirement, (51) KPERs Special Retirement Contribution, (53) Contingency Reserve, (55) Textbook & Student Material Revolving, (56) Activity Fund, (62) Bond & Interest #1, (63) Bond & Interest #2, (66) No-Fund Warrant, (67) Special Assessment, and (78) Special Education Coop Fund.

Total Expenditures Amount Per Pupil by Function (All Funds)

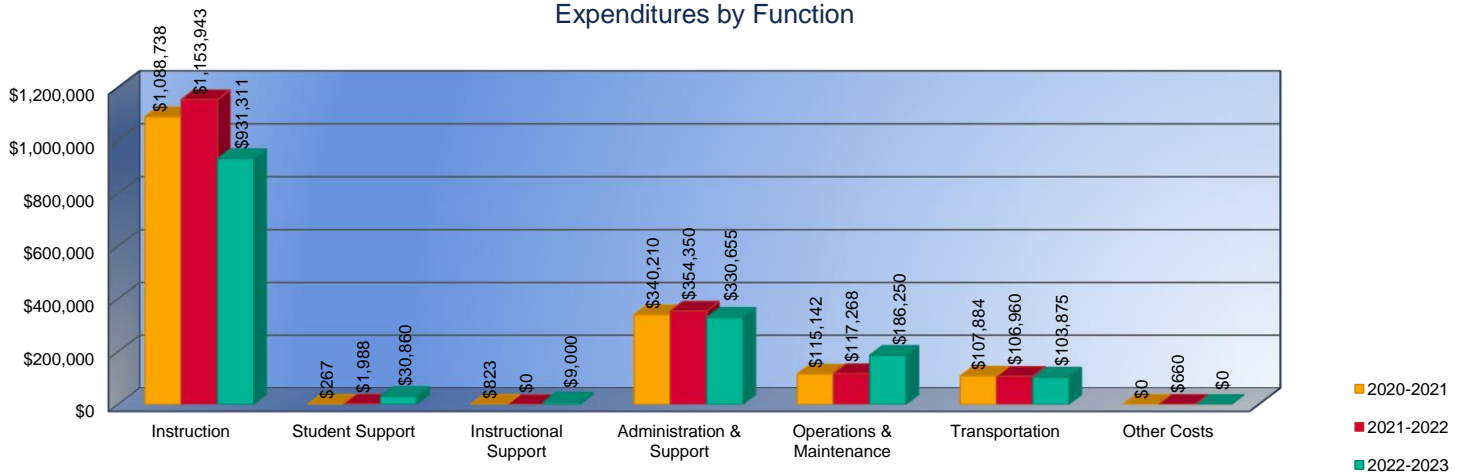


Summary of General and Supplemental General Fund Expenditures by Function*

	2020-2021 Actual	% of Total	2021-2022 Actual	% of Total	% Change	2022-2023 Budget	% of Total	% Change
Instruction	\$1,088,738	66%	\$1,153,943	67%	6%	\$931,311	59%	-19%
Student Support	\$267	<1%	\$1,988	0%	645%	\$30,860	2%	1452%
Instructional Support	\$823	<1%	\$0	0%	-100%	\$9,000	1%	0%
Administration & Support	\$340,210	21%	\$354,350	20%	4%	\$330,655	21%	-7%
Operations & Maintenance	\$115,142	7%	\$117,268	7%	2%	\$186,250	12%	59%
Transportation	\$107,884	7%	\$106,960	6%	-1%	\$103,875	7%	-3%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$0	\$0	\$660	<1%	0%	\$0	0%	-100%
Total Expenditures	\$1,653,064	100%	\$1,735,169	100%	5%	\$1,591,951	100%	-8%
Amount per Pupil	\$15,743		\$16,217		3%	\$14,342		-12%

*The Summary of General and Supplemental General Fund Expenditures by Function comes from pages 6-13 and is the sum of the "General Fund" and "Supplemental General Fund" line items.

Summary of General and Supplemental General Fund Expenditures by Function



Instruction Expenditures (1000)

	2020-2021 Actual
General	\$838,792
Federal Funds	\$88,919
Supplemental General	\$249,946
Preschool-Aged At-Risk	\$0
At Risk (K-12)	\$116,634
Bilingual Education	\$0
Virtual Education	\$0
Capital Outlay	\$43,269
Driver Education	\$3,428
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$221,949
Cost of Living	\$0
Career and Postsecondary Ed.	\$70,665
Gifts & Grants ¹	\$2,253
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$78,807
Contingency Reserve	\$10,422
Text Book & Student Material	\$10,642
Activity Fund	\$22,275
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$1,758,001
Enrollment (FTE) ³	105.0
Amount per Pupil ²	\$16,743
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$1,758,001

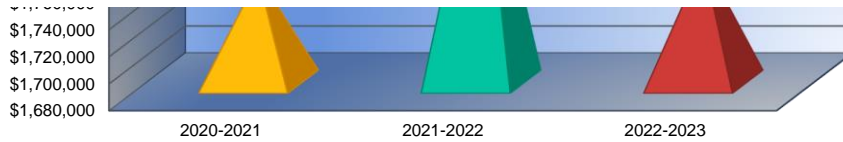
	2021-2022 Actual	% Change
General	\$866,650	3%
Federal Funds	\$130,851	47%
Supplemental General	\$287,293	15%
Preschool-Aged At-Risk	\$0	0%
At Risk (K-12)	\$104,455	-10%
Bilingual Education	\$0	0%
Virtual Education	\$0	0%
Capital Outlay	\$54,698	26%
Driver Education	\$3,508	2%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$0	0%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$0	0%
Special Education	\$226,229	2%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$73,177	4%
Gifts & Grants ¹	\$445	-80%
Special Liability	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$72,950	-7%
Contingency Reserve	\$3,525	-66%
Text Book & Student Material	\$3,605	-66%
Activity Fund	\$50,546	127%
Bond and Interest #1	\$0	0%
Bond and Interest #2	\$0	0%
No-Fund Warrant	\$0	0%
Special Assessment	\$0	0%
Temporary Note	\$0	0%
SUBTOTAL	\$1,877,932	7%
Enrollment (FTE) ³	107.0	2%
Amount per Pupil ²	\$17,551	5%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$1,877,932	7%

	2022-2023 Budget	% Change
General	\$729,000	-16%
Federal Funds	\$222,814	70%
Supplemental General	\$202,311	-30%
Preschool-Aged At-Risk	\$0	0%
At Risk (K-12)	\$132,230	27%
Bilingual Education	\$0	0%
Virtual Education	\$0	0%
Capital Outlay	\$55,000	1%
Driver Education	\$3,705	6%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$0	0%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$0	0%
Special Education	\$237,274	5%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$79,717	9%
Gifts & Grants ¹	\$29,568	6544%
Special Liability	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$79,000	8%
Contingency Reserve	\$0	0%
Text Book & Student Material	\$0	0%
Activity Fund	\$0	0%
Bond and Interest #1	\$0	0%
Bond and Interest #2	\$0	0%
No-Fund Warrant	\$0	0%
Special Assessment	\$0	0%
Temporary Note	\$0	0%
SUBTOTAL	\$1,770,619	-6%
Enrollment (FTE) ³	111.0	4%
Amount per Pupil ²	\$15,952	-9%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$1,770,619	-6%

1. Gifts & Grants includes private grants and grants from non-federal sources.
2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.
3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.

Instruction Expenditures (1000)





Sources of Revenue and Proposed Budget for 2022-2023

Fund	2022-2023 Amount Budgeted	July 1, 2022 Cash Balance	Estimated Sources of Revenue - 2022-2023					Estimated July 1, 2023 Cash Balance
			State	Federal	Local			
					Interest	Transfers	Other	
General	\$1,364,634	\$0	\$1,364,634	\$0			\$0	\$0
Supplemental General	\$482,237	\$50,580	\$0			\$0	\$431,657	
Adult Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Preschool-Aged At-Risk (4 yr Old)	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Adult Supplemental Education	\$0	\$0			\$0	\$0	\$0	\$0
At Risk (K-12)	\$132,230	\$3,538		\$0	\$0	\$128,692	\$0	\$0
Bilingual Education	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Virtual Education	\$0	\$0			\$0	\$0	\$0	\$0
Capital Outlay	\$350,233	\$155,479	\$0	\$0	\$0	\$0	\$201,785	\$7,031
Driver Training	\$5,198	\$1,578	\$1,620	\$0	\$0	\$0	\$2,000	\$0
Declining Enrollment	\$0	\$0					\$0	\$0
Extraordinary School Program	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Food Service	\$117,156	\$16,774	\$590	\$42,822	\$0	\$0	\$56,970	\$0
Professional Development	\$6,480	\$4,305	\$675	\$0	\$0	\$0	\$1,500	\$0
Parent Education Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Summer School	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Special Education	\$241,274	\$103,359	\$0	\$0	\$0	\$117,915	\$20,000	\$0
Career and Postsecondary Education	\$79,717	\$71,404	\$0	\$0	\$0	\$8,313	\$0	\$0
Special Liability Expense Fund	\$0	\$0				\$0	\$0	\$0
Special Reserve Fund		\$0						
Gifts and Grants	\$39,568	\$19,568	\$0	\$0			\$20,000	\$39,568
Textbook & Student Materials Revolving		\$1,644						
School Retirement	\$0	\$0				\$0	\$0	\$0
Extraordinary Growth Facilities	\$0	\$0					\$0	\$0
KPERS Special Retirement Contribution	\$191,426	\$0	\$191,426					
Contingency Reserve		\$111,670						
Activity Funds		\$13,203						
Bond and Interest #1	\$0	\$0	\$0	\$0	\$0		\$0	\$0
Bond and Interest #2	\$0	\$0	\$0	\$0	\$0		\$0	\$0
No Fund Warrant	\$0	\$0					\$0	\$0
Special Assessment	\$0	\$0					\$0	\$0
Temporary Note	\$0	\$0				\$0	\$0	\$0
Coop Special Education	\$0	\$0	\$0	\$0	\$0		\$0	\$0
Federal Funds	\$278,314	\$0		\$278,443				\$129
Cost of Living	\$0	\$0					\$0	\$0
SUBTOTAL	\$3,288,467	\$553,102	\$1,558,945	\$321,265	\$0	\$254,920	\$733,912	\$46,728
Less Transfers	\$254,920							
TOTAL Budget Expenditures	\$3,033,547							

Sources of Revenue

	2020-2021	2021-2022	2022-2023
State Revenues	1,629,642	1,598,819	1,558,945
Federal Revenues	112,756	276,308	321,265
Local Revenues ¹	963,602	1,100,779	733,912
Total Revenues	2,706,000	2,975,906	2,614,122
Revenues Per Pupil	25,771	27,812	23,551

1. Excludes "Transfers" to avoid duplication of revenue.

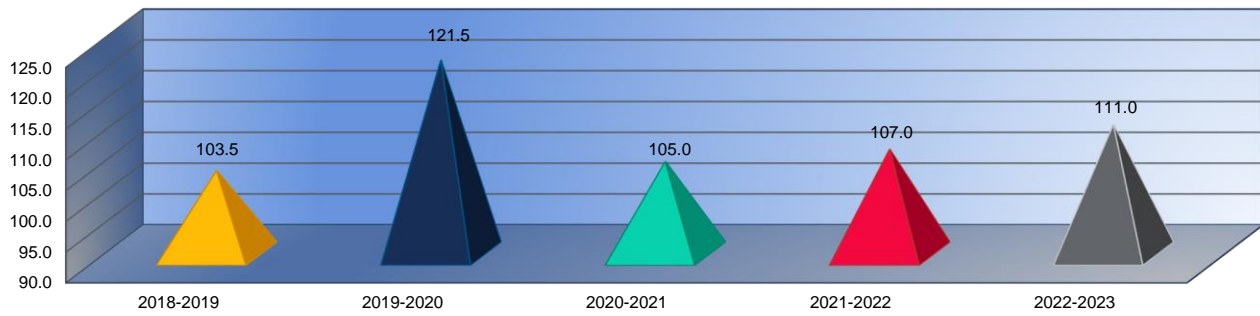
Note: Effective July 1, 2014 (2014-2015 school year) KSA 72-5142 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as State Foundation (General State) Aid.

Enrollment Information

	2018-2019 Actual	2019-2020 Actual	% Change	2020-2021 Actual	% Change	2021-2022 Actual	% Change	2022-2023 Budget	% Change
FTE Enrollment (excl. Virtual) ¹	103.5	121.5	17%	105.0	-14%	107.0	2%	111.0	4%
Free Meal Student Headcount	33	45	36%	48	7%	31	-35%	40	29%
Reduced Meal Student Headcount	16	18	13%	12	-33%	14	17%	12	-14%

1. FTE Enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year olds). Beginning in the 2017-2018 school year, full-day Kindergarten is funded as 1.0 FTE. KAMS FTE is excluded.

FTE Enrollment for Computing State Foundation Aid
(excludes Virtual)



Low Income Students



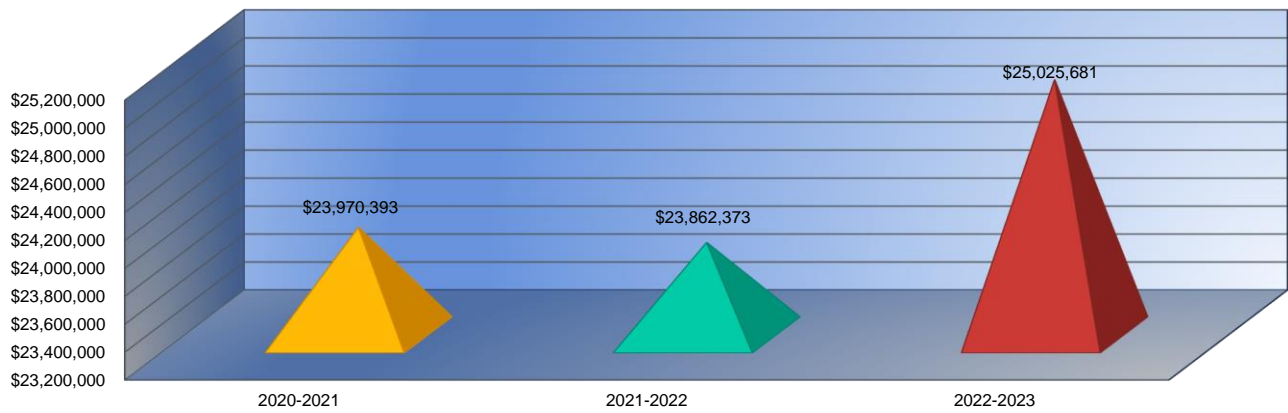
Other Information

	2020-2021 Actual
Assessed Valuation	\$23,970,393
Total USD Debt	\$0

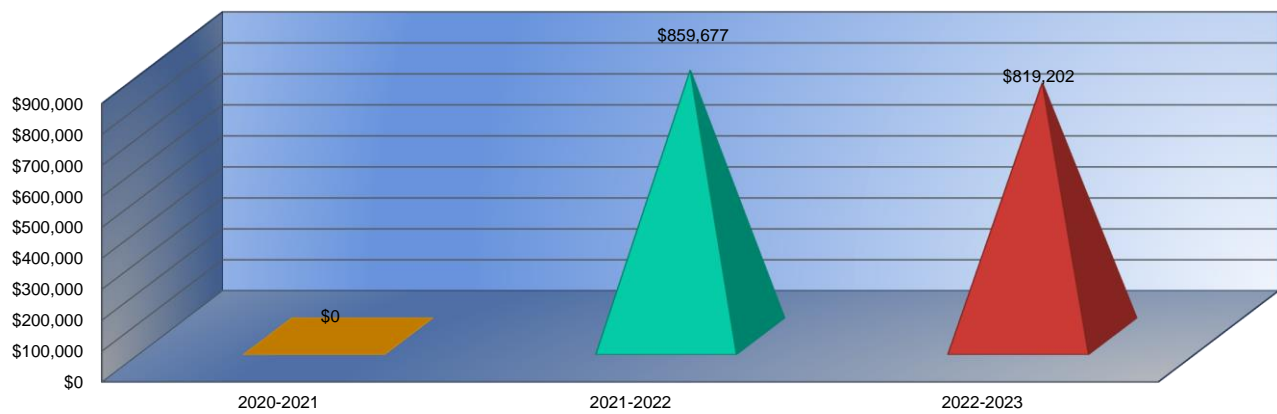
	2021-2022 Actual
Assessed Valuation	\$23,862,373
Total USD Debt	\$859,677

	2022-2023 Budget
Assessed Valuation	\$25,025,681
Total USD Debt	\$819,202

Assessed Valuation



Total USD Debt



Salaries

	2020-21 Actual			2021-22 Actual			2022-23 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	0.0	\$0	\$0	0.0	\$0	\$0	0.0	\$0	\$0
Teachers (Full Time)	0.0	\$0	\$0	0.0	\$0	\$0	0.0	\$0	\$0
Other Certified (Licensed) Personnel	0.0	\$0	\$0	0.0	\$0	\$0	0.0	\$0	\$0
Classified Personnel	0.0	\$0	\$0	0.0	\$0	\$0	0.0	\$0	\$0
Substitutes/Temporary Help	~~~~~	\$0	~~~~~	~~~~~	\$0	~~~~~	~~~~~	\$0	~~~~~

Administrators:

*Certified (Licensed) - Superintendent; Assistant Superintendent; Administrative Assistants; Principals/ Assistant Principals; Directors/Supervisors Special Education; Directors/Supervisors of Health; Directors/Supervisors of VocEd; Instructional Coordinators/Supervisors; All Other Directors/Supervisors.

Administrators: ** Non-Certified - Assistant Superintendents; Business Managers; Business Services (Directors/Coordinators/Supervisors); Food Service (Directors/Coordinators/Supervisors); Transportation (Directors/Coordinators/Supervisors); Custodial Maintenance (Directors/Coordinators/Supervisors); Other (Directors/Coordinators/Supervisors).

Teachers (Full Time Only): *Practical Arts/Vocational Teachers; Special Education Teachers; Prekindergarten Teachers; Kindergarten Teachers; Reading Specialists/Teachers; All Other Teachers.

Other Certified (Licensed) Personnel: Part-Time Teachers; Library Media Specialists; School Counselors; Clinical or School Psychologists; Speech Pathologists; Audiologists; Nurses (RN); Social Workers.

Classified Personnel: **Attendance Services Staff; Library Media Aides; Security Officers; Regular Education Teacher Aides; Secretarial/Clerical; Special Education Paraprofessionals; Nurses (LPN); Food Service Workers; Custodians; Bus Drivers.

Substitutes/Temporary: **Substitute Teachers, Rule 10 Coaches, Coaching Assistants and other short term temporary help.

Total Salary: Report total salary including employee reduction plans***, supplemental, extra pay for summer school, and board paid fringe benefits (employer paid)****.

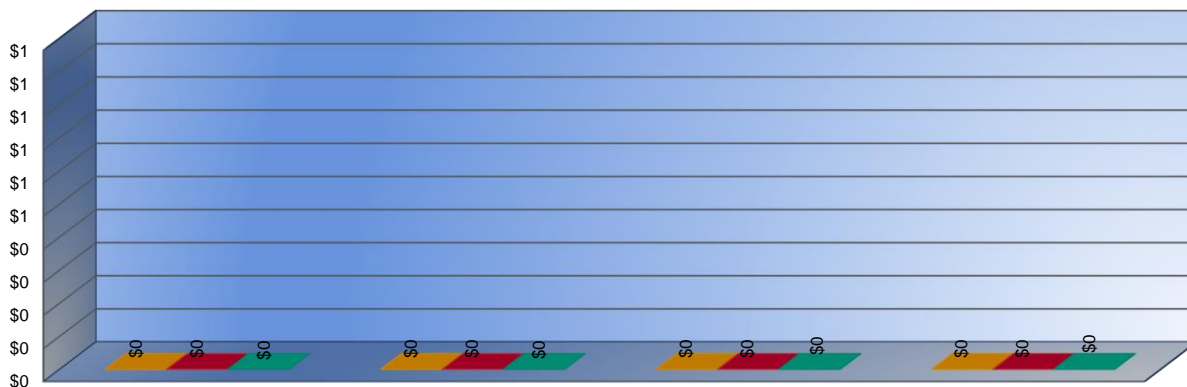
*FTE for Certified Administrators, Teachers and Other Certified (Licensed) Personnel is defined by the local school board. Generally FTE for teachers with a 9-10 month contract should be reported as 1.0; FTE for Principals with a 10-12 month contract should be reported as 1.0; FTE for Superintendents with a 12 month contract should be reported as 1.0.

**FTE of 1.0 for Non-Certified Administrators, Classified Personnel and Substitutes/Temporary should be based upon 2,080 hours.

***Employee reduction plans include benefits received by employees under a Section 125 Salary Reduction Agreement. Does not include social security, workers' compensation, and unemployment insurance.

****Board paid fringe benefits (employer paid) include group life, group health, disability income, accidental death and dismemberment, and hospital surgical, and/or medical expense insurance. Does not include social security, workers' compensation, and unemployment insurance.

Average Salaries



■ 2020-21 Actual ■ 2021-22 Actual ■ 2022-23 Contracted

Public School District Reports

KSDE's Data Central

Kansas K-12 Reports

- Attendance & Enrollment
- Inclement Weather & In-Service Date
- Graduate & Dropout
- Crime
- Building
- Personnel (Certified & Non-Certified)
- Suspension & Expulsion
- Transportation

School Finance Reports

Warehouse

- Assessed Valuation
- Cash Balance
- Headcount Enrollment
- Mill Levies
- Personnel (Certified & Non-Certified)
- Salary
- Bond
- State Foundation Aid & LOB
- Expenditure
- Kindergarten Formats
- Meal Pricing
- Expenditure
- Pupil to Teacher Ratio
- Transportation

Comparative Performance & Fiscal System (CPFS)

Budget Reports by Fund, Function and Object Code.

Budgets

Budget, At a Glance, Profile, Form 150, and Summary.

CPA Reports

School District Funding Report

Kansas State Building Report Card

- Attendance Rate
- IDEA Performance Plan
- Performance Level
- School Violence
- Assessments (NAEP)
 - Reading
 - Mathematics
- Similar Schools
- Grade Range
- Title I status
- Website & Contact info
- Post-Secondary Progress
- Dropout and Graduation Rate & Post-Secondary Progress
- Teacher Quality

- Enrollment
- ACT Scores

- Demographic